



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MERRIMAC MUNICIPAL WATER UTILITY

Principal Office: 100 COOK STREET
P.O. BOX 26
MERRIMAC, WI 53561

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DARWIN NELSON of
(Person responsible for accounts)

MERRIMAC MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/15/2002
(Date)

VILLAGE ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MERRIMAC MUNICIPAL WATER UTILITY**Utility Address:** 100 COOK STREET

P.O. BOX 26

MERRIMAC, WI 53561

When was utility organized? 12/18/1959**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DARWIN NELSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**

100 COOK STREET

P.O. BOX 26

MERRIMAC, WI 53561

Telephone: (608) 493 - 2122**Fax Number:** (608) 493 - 9908**E-mail Address:** N/A

Individual or firm, if other than utility employee, preparing this report:

Name: MR KEVIN KRYSINSKI**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC

6314 ODANA RD

MADISON, WI 53719

Telephone: (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** kevink1@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR ALLAN B SHANKS**Title:** VILLAGE PRESIDENT**Office Address:**

100 COOK STREET

P.O. BOX 26

MERRIMAC, WI 53561

Telephone: (608) 493 - 2122 EXT**Fax Number:** (608) 493 - 9908**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR KEVIN KRYSINSKI**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC
6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** kevink1@johnsonblock.com**Date of most recent audit report:** 1/22/2002**Period covered by most recent audit:** 1/1/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR DARWIN NELSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**100 COOK STREET
P.O. BOX 26
MERRIMAC, WI 53561**Telephone:** (608) 493 - 2122**Fax Number:** (608) 493 - 9908 EXT**E-mail Address:** N/A

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR MICHAEL BYRNES, TRUSTEE
MR JOSEPH MONACO, TRUSTEE
MR STEPHEN RAJCHEL, TRUSTEE
MR ALLAN B. SHANKS, PRESIDENT
MR VERN WEISENSEL, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	77,851	73,655	1
Operating Expenses:			
Operation and Maintenance Expense (401)	43,673	43,928	2
Depreciation Expense (403)	16,653	11,195	3
Amortization Expense (404)	4,365	4,365	4
Taxes (408)	7,806	7,522	5
Total Operating Expenses	72,497	67,010	
Net Operating Income	5,354	6,645	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,354	6,645	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	684	923	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	684	923	
Total Income	6,038	7,568	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	6,038	7,568	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	6,038	7,568	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	60,781	53,213	19
Balance Transferred from Income (433)	6,038	7,568	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	66,819	60,781	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	684	4
Total (Acct. 419):	684	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	77,851	0	0	0	77,851	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	77,851	0	0	0	77,851	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	912,283	812,789	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	137,694	121,533	2
Net Utility Plant	774,589	691,256	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,331	5,602	8
Temporary Cash Investments (132)	2,751	730	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,070	6,732	11
Other Accounts Receivable (143)	0	30,497	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,515	14,825	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	24,667	58,386	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,365	8,730	20
Total Deferred Debits	4,365	8,730	
Total Assets and Other Debits	803,621	758,372	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	9,966	9,966	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	66,819	60,781	23
Total Proprietary Capital	76,785	70,747	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	246,850	30,326	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	246,850	30,326	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	54,983	30,758	28
Payables to Municipality (233)	0	205,218	29
Customer Deposits (235)			30
Taxes Accrued (236)	7,824	7,599	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	62,807	243,575	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	417,179	413,724	38
Total Liabilities and Other Credits	803,621	758,372	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	809,550	0	0	0	1
Utility Plant Purchased or Sold (391)	102,733				2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	912,283	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	137,694	0	0	0	9
Total Accumulated Provision	137,694	0	0	0	
Net Utility Plant	774,589	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	121,533				121,533	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,653				16,653	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	458				458	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,111	0	0	0	17,111	13
Debits during year						14
Book cost of plant retired	950				950	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	950	0	0	0	950	19
Balance End of Year	137,694	0	0	0	137,694	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	9,966	1
Changes during year (explain):		
NONE		2
Balance end of year	9,966	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL FUND	12/31/2001	12/31/2002	0.00%	223,692	1
ADVANCE FROM GENERAL FUND	07/31/1994	07/31/2004	0.00%	23,158	2
Total for Account 223				246,850	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	7,599	1
Accruals:		
Charged water department expense	7,806	2
Charged electric department expense		3
Charged sewer department expense	146	4
Other (explain):		
NONE		5
Total Accruals and other credits	7,952	
Taxes paid during year:		
County, state and local taxes	5,955	6
Social Security taxes	1,644	7
PSC Remainder Assessment	128	8
Other (explain):		
NONE		9
Total payments and other debits	7,727	
Balance end of year	7,824	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	413,724	0	0	0	0	413,724	1
Add credits during year:							
For Services	1,500					1,500	2
For Mains						0	3
Other (specify):							
INSURANCE	1,955					1,955	4
RECOVERY-HYDRANT							
Deduct charges (specify):							
NONE						0	5
Balance End of Year	417,179	0	0	0	0	417,179	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,070	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,070	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT ACCOUNTS	5,515	12
Total (Acct. 145):	5,515	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED ASSETS - WELL REHAB PSC AUTHORIZATION 2/97	4,365	15
Total (Acct. 183):	4,365	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	806,231	0	0	0	806,231	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	129,613	0	0	0	129,613	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	415,451	0	0	0	415,451	6
Other (specify):					0	7
Average Net Rate Base	261,167	0	0	0	261,167	
Net Operating Income	5,354	0	0	0	5,354	8
Net Operating Income as a percent of						
Average Net Rate Base	2.05%	N/A	N/A	N/A	2.05%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	9,966	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	63,800	3
Other (Specify):		4
Total Average Proprietary Capital	73,766	
Net Income		
Net Income	6,038	5
Percent Return on Proprietary Capital	8.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Advances from the general fund for 2001 are related to the new elevated tank. The utility anticipates paying the general fund with proceeds of bank notes in 2002.

Signature Page (Page ii)

Johnson Block & Co., Inc
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REPORT

Village of Merrimac
Merrimac, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Merrimac Water Utility as of December 31, 2001 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Johnson Block & Co., Inc
March 29, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Hi Kathryn:

Thanks for your reply. We would like you to make the necessary adjustments to the 2002 annual report. I'm copying in the instructions which were part of the letter dated May 31, 2001 regarding the 2001 annual report. If you have any additional questions regarding how to book the adjustments, please call Jim Lukow of our staff at 608-266-1282.

Thanks for your time.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

The footnote to page W-8 indicates that the \$175,526 addition to Account 321, Structures and Improvements, is the cost of a well house. If new equipment was installed, please follow the procedures listed below. If the old equipment was retained, please state this fact in a reply letter.

- The cost of all pumping equipment (including pump, motor, control panel, station meter, and piping associated with pumping operations) should be reclassified to Accounts 323 through 328 in accordance with the account descriptions in the Uniform System of Accounts.

- The statistical schedule on page W-13 should be updated to reflect the new equipment, and if any of the old equipment has been retired the cost of this equipment should be removed from the plant accounts.

- If any water treatment equipment was installed, this cost should be reclassified to Account 332.

-----Original Message-----

From: Kathryn Schnelle [mailto:kathys1@johnsonblock.com]

Sent: Monday, October 28, 2002 9:56 AM

FINANCIAL SECTION FOOTNOTES

To: Leege, Peter PSC
Cc: Kathryn Schnelle; Roxanne Ostrowsky
Subject: DWCCA-3630-ELE and DWCCA-3630-PJL

October 28, 2002

Peter,

Welcome back. I spoke with Elaine last Friday and understand that you will not be back in the office until November 4.

I spoke with Tom at CTW regarding the Merrimac water tower project last Friday and have the following breakdowns for the well pump upgrade and wellhouse upgrade.

Well Pump Upgrade	\$16,028	
Wellhouse Upgrade		
Electrical controls, new pressure switch	56,000	
Electrician costs		7,000
Materials to abandon old tank	1,500	
Labor to abandon old tank	1,000	
New piping, dig hole, patch road,		
new floor drains, core the manhole	16,098	
Run sewer line		15,000

Old tank was abandoned and left in place. Please let me know what items you wish to have reclassified and to what account(s) so that we can make the entries to the ledger. How do you want these changes to be reflected in the 2002 PSC report?

If you need to talk to me, I can be reached at 274-2002. Thanks for your assistance.

Kathryn Schnelle

October 21, 2002

Public Service Commission
Attention: Peter Leege
610 N Whitney Way
Madison, WI 53711

Dear Peter:

SUBJECT: DWCCA-3630-ELE VILLAGE OF MERRIMAC 2000 REPORT
DWCCA-3630-PJL VILLAGE OF MERRIMAC 2001 REPORT

This letter is in response to the PSC letter dated May 31, 2001 for the 2000 PSC report for the Village of Merrimac and the September 30, 2002 letter for the 2001 Analytical Review. I have outlined our response below:

1. During our review, we noted that 16,278 KWH are reported for pumping on W-10 and that \$2,109 was reported in Account 620.

FINANCIAL SECTION FOOTNOTES

W-16 and that \$2,109 was reported in Account 620.

During the 2001 audit, it was discovered that the client was coding heating bills for the utility to account 620. The dollars were reclassified and the coding procedures changed for 2002. The variance from 2000 would be for the cost of heating the pumphouse.

2. This is to confirm that the new water service reported on page W-16 was contributed capital from a customer.

3. Plant Operation and Maintenance Expense increased over 30% and more than \$2,000 because of additional repairs made to the existing well and an overall increase in the amount of time staff devoted to the water utility vs. the sewer utility.

4. There were 16 services not in use at the end of 2000. In 2001, this number declined to 12. The meter and services counts will come into line as homes on built on the lots shown as standby only. We will note this in the 2001 file so that it's reflected for the 2002 report.

5. We have noted the change in county name for the 2002 report.

6. I have reviewed our audit records for the 1999 and 2000 timeframe. We do not have a detailed breakdown for the well-house refurbishment. I have contacted CTW Corporation to obtain the information so that we can make any necessary adjustments to the books. It is my understanding that the old generator was retained for backup; however, I will confirm this. I will provide the additional breakdown as soon as I hear from CTW Corp.

If you have any further questions, please feel free to contact me.

Sincerely,

Kathryn Schnelle

September 20, 2002

Mr. Darwin Nelson, Village Administrator
Merrimac Municipal Water Utility
100 Cook Street
P.O. Box 26
Merrimac, WI 53561-0026

2001 Analytical Review DWCCA-3630-PJL

Dear Mr. Nelson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

FINANCIAL SECTION FOOTNOTES

1. As of today's date our office has not received a response to our letter dated May 31, 2001, (copy enclosed) concerning our review of the utility's 2000 annual report. Please provide your response to that letter at this time.

2. As was indicated in item number 5 of the above referenced letter, the county name on line 1 of the Property Tax Equivalent schedule on page W-7 should be Sauk. Please confirm that this item will be properly reported in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3630
Merrimac.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		76,988	1
Total Sales of Water		76,988	
Other Operating Revenues			
Forfeited Discounts (470)		416	2
Other Water Revenues (474)		447	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		863	
Total Operating Revenues		77,851	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		20,814	5
General Operating Expenses (680-690)		22,859	6
Total Operation and Maintenance Expenses		43,673	
Other Operating Expenses			
Depreciation Expense (403)		16,653	7
Amortization Expense (404)		4,365	8
Taxes (408)		7,806	9
Total Other Operating Expenses		28,824	
Total Operating Expenses		72,497	
NET OPERATING INCOME		5,354	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	7	45	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	7	45	
Metered Sales to General Customers (461)				
Residential	199	7,929	39,072	4
Commercial	20	1,816	6,406	5
Industrial				6
Total Metered Sales to General Customers (461)	219	9,745	45,478	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	3		29,016	8
Other Sales to Public Authorities (464)	9	326	2,449	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	232	10,078	76,988	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	26,027	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	221	3
Other (specify):		
STAND BY CHARGES	2,768	4
Total Public Fire Protection Service (463)	29,016	
Forfeited Discounts (470):		
Customer late payment charges	416	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	416	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	447	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	447	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,166	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,457	3
Chemicals (630)		4
Supplies and Expenses (640)	1,272	5
Repairs of Water Plant (650)	6,404	6
Transportation Expenses (660)	1,515	7
Total Plant Operation and Maintenance Expenses	20,814	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,314	8
Office Supplies and Expenses (681)	1,030	9
Outside Services Employed (682)	1,330	10
Insurance Expense (684)	1,719	11
Employees Pensions and Benefits (686)	5,215	12
Regulatory Commission Expenses (688)	251	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	22,859	
Total Operation and Maintenance Expenses	43,673	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		5,955	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		146	2
Net property tax equivalent		5,809	
Social Security		1,869	3
PSC Remainder Assessment		128	4
Other (specify): NONE			5
Total tax expense		7,806	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223541				3
County tax rate	mills		5.151723				4
Local tax rate	mills		7.104021				5
School tax rate	mills		10.842036				6
Voc. school tax rate	mills		1.575664				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.896985				10
Less: state credit	mills		1.772580				11
Net tax rate	mills		23.124405				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.104021				14
Combined School Tax Rate	mills		12.417700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.521721				17
Total Tax Rate	mills		24.896985				18
Ratio of Local and School Tax to Total	dec.		0.784100				19
Total tax net of state credit	mills		23.124405				20
Net Local and School Tax Rate	mills		18.131841				21
Utility Plant, Jan. 1	\$	812,789	812,789				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	812,789	812,789				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	812,789	812,789				26
Assessment Ratio	dec.		0.894700				27
Assessed Value	\$	727,202	727,202				28
Net Local & School Rate	mills		18.131841				29
Tax Equiv. Computed for Current Year	\$	13,186	13,186				30
Tax Equivalent per 1994 PSC Report	\$	5,955					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,955					32
Tax equiv. for current year (see note 6)	\$	5,955					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	265		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	28,385		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	28,650	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	181,255		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,015		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,052		20
Total Pumping Plant	194,322	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,119	637	23
Total Water Treatment Plant	4,119	637	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			265	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			28,385	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	28,650	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			181,255	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,015	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,052	20
Total Pumping Plant	0	0	194,322	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,756	23
Total Water Treatment Plant	0	0	4,756	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	343,091		26
Transmission and Distribution Mains (343)	156,473		27
Fire Mains (344)	0		28
Services (345)	33,508	2,582	29
Meters (346)	17,956	795	30
Hydrants (348)	17,227	1,955	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	568,520	5,332	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	139		35
Computer Equipment (372.1)	3,566		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,597	1,618	38
Other Tangible Property (390)	0		39
Total General Plant	7,302	1,618	
Total utility plant in service directly assignable	802,913	7,587	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	802,913	7,587	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			343,091	26
Transmission and Distribution Mains (343)			156,473	27
Fire Mains (344)			0	28
Services (345)			36,090	29
Meters (346)	300		18,451	30
Hydrants (348)	650		18,532	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	950	0	572,902	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			139	35
Computer Equipment (372.1)			3,566	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			5,215	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	8,920	
Total utility plant in service directly assignable	950	0	809,550	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	950	0	809,550	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			848	848	1
February			748	748	2
March			826	826	3
April			884	884	4
May			945	945	5
June			1,072	1,072	6
July			1,384	1,384	7
August			1,099	1,099	8
September			933	933	9
October			1,020	1,020	10
November			900	900	11
December			965	965	12
Total annual pumpage	0	0	11,624	11,624	
Less: Water sold				10,078	13
Volume pumped but not sold				1,546	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				87	16
Volume related to equipment/system malfunction				237	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				324	19
Volume pumped but unaccounted for				1,222	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: xxxx					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				85	23
Date of maximum: 11/13/2001					24
Cause of maximum: Main Break					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				13	26
Date of minimum: 3/15/2001					27
Total KWH used for pumping for the year				18,062	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 127 PALASADE ST	#1 157009380	235	12	75,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL #1		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	GOULDS		5
Year Installed	2000		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	450		8
Pump Motor or Standby Engine Mfr	LAYNE		10
Year Installed	1959		11
Type	ELECTRIC		12
Horsepower	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1999		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	130		10
			11
Total capacity in gallons (actual)	75,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	24,492	0	0	0	24,492
M	D	8.000	3,387	0	0	0	3,387
Total Within Municipality			27,879	0	0	0	27,879
Total Utility			27,879	0	0	0	27,879

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	220	0	0	0	220	0	1
M	1.000	11	2	0	0	13	0	2
M	1.500	9	0	0	0	9	0	3
M	2.000	8	0	0	0	8	0	4
Total Utility		248	2	0	0	250	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	223	12	6	0	229	40	1
1.000	1	0	0	0	1	1	2
1.500	7	0	0	0	7	5	3
4.000	1	0	0	0	1	0	4
Total:	232	12	6	0	238	46	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	199	15	0	5	0	10	229	1
1.000	0	1	0	0	0	0	1	2
1.500	0	4	0	3	0	0	7	3
4.000	0	0	0	1	0	0	1	4
Total:	199	20	0	9	0	10	238	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	48	1	1		48	2
Total Fire Hydrants	48	1	1	0	48	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	48
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	59

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

THE BOARD AUTHORIZED A TAX EQUIVALENT OF \$5,955 AT THE FEBRUARY 13, 2001 BOARD MEETING.

County name corrected on 6/26 by PJL.

Sources of Water Supply - Ground Waters (Page W-11)

New pump installed in 2000, yield not adjusted in 2000

Reservoirs, Standpipes & Water Treatment (Page W-14)

Unit 1 -reservoir abandoned in 2001, DNR had the Village cut a hole in the top and bottom and fill it with sand.

Water Services (Page W-16)

ADDITION OF 2 NEW SERVICES WERE FINANCED BY CONTRIBUTED CAPITAL.
